

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3676
WEB ADDRESS: <http://www.dca.ca.gov/cba>



**Acknowledgment by Out-of-State Applicant That
Applicant is Ineligible for Interim Practice Rights Under
Business & Professions Code Section 5088
Form 11R-2 (Revised 4/05)**

Purpose: To acknowledge to the Board that you are not eligible for interim practice rights in California until your application for licensure has been approved.

Applicability: Type C applicants who do not hold a valid license to practice public accounting or who have not completed the continuing education as required under Section 5088.

Who Completes: A Type C applicant.

Required Action: Check the appropriate box, sign and date the form. Submit with your application for licensure.

Submit To: California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Authority: Business and Professions Code Sections 5051 and 5088.

TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California** and has not been issued a valid license to practice public accounting in any state and is applying for licensure as a CPA in California for the first time.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **previously was licensed as a CPA in California** and the certificate was cancelled after five years for nonpayment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy (NASBA).
- Type F A California licensee originally issued a license to perform general accounting services who has now completed attest experience.

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**ACKNOWLEDGMENT BY OUT-OF-STATE APPLICANT THAT
APPLICANT IS INELIGIBLE FOR INTERIM PRACTICE RIGHTS UNDER
BUSINESS AND PROFESSIONS CODE SECTION 5088**

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I do not hold a valid license to practice public accounting.

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I have not completed the required 80 hours of continuing education.

I hereby acknowledge that I am presently ineligible to practice public accounting in California.

Signature

Print Name

Date